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ACCEPTED MANUSCRIPT

Is the Impact of Development Aid on Government Revenue Sustainable?: An Empirical Assessment

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HIGHLIGHTS

- This paper examines whether the impact of development aid on government revenue, including non-resource tax revenue is sustainable.
- The study is carried out over a panel dataset comprising 148 countries, with data spanning the period 1980-2013.
- The empirical results show that the sustainability of development aid on non-resource tax revenue depends on countries' level of economic development.
- In particular, for LDCs, the impact of aid on non-resource tax revenue is yet positive, but not really sustainable.

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